

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

STEVEN ANTHONY KERN,

Petitioner,

v.

Case No. 09-50500

Honorable David M. Lawson

Magistrate Judge R. Steven Whalen

UNITED STATES OF AMERICA, and  
LEONARD A. GRAY, CPA, PC.,

Respondents.

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**ORDER ADOPTING MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION,  
GRANTING RESPONDENT UNITED STATES OF AMERICA'S MOTION FOR  
SUMMARY DENIAL, AND DISMISSING THE PETITION TO QUASH SUMMONS**

This matter is before the Court on a report issued by Magistrate Judge R. Steven Whalen on February 23, 2010 pursuant to 28 U.S.C. § 636(b)(1)(B) and E.D. Mich. LR 72.1 recommending that the Court grant respondent United States of America's motion for summary denial and dismiss Mr. Kern's petition to quash summons. Although the magistrate judge's report explicitly stated that the parties to this action may object to and seek review of the recommendation within fourteen days of service of the report, the petitioner did not file any objections. The petitioner's failure to file objections to the report and recommendation waives any further right to appeal. *Smith v. Detroit Federation of Teachers Local 231*, 829 F.2d 1370, 1373 (6th Cir. 1987). Likewise, the failure to object to the magistrate judge's report releases the Court from its duty to independently review the motion. *Thomas v. Arn*, 474 U.S. 140, 149 (1985). However, the Court agrees with the findings and conclusions of the magistrate judge.

Accordingly, it is **ORDERED** that the magistrate judge's report and recommendation [dkt. # 8] is **ADOPTED**, United States of America's motion for summary denial of petition to quash

summons [dkt. # 5] is **GRANTED**, and the petition to quash summons [dkt. # 1] is **DISMISSED**

s/David M. Lawson

DAVID M. LAWSON

United States District Judge

Dated: March 22, 2010

**PROOF OF SERVICE**

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on March 22, 2010.

s/Teresa Scott-Feijoo

TERESA SCOTT-FEIJOO